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Current Topics.

The Late Mr. Justice Salter.

BY THE untimely death of Mr. Justice SALTER the High Court bench has been robbed of one of its most learned lawyers and soundest judges. Never attempting to play to the gallery, he was content, quietly and unostentatiously, but with the greatest thoroughness, to dispose of the cases that came before him. While at the Bar his cases were prepared with the utmost care, facts being verified and the principles of law applicable ascertained with the most meticulous exactitude; and the qualities he then exemplified he carried with him to the bench. Precise and logical to a degree in his habits of mind, his judgments were invariably marked by the like qualities, so that there never arose the slightest doubt as to his meaning. His judgments have also well sustained the supreme test of the critical scrutiny of the higher tribunals. Quite recently, his decision in *Lynde* v. *Nash*, after being reversed by a majority of the Court of Appeal, was unanimously restored by the House of Lords. The fact that some wag of the House of Commons dubbed the late judge, when he was a member of that assembly, "the dry Salter," led people to entertain the notion, quite erroneously, that he was deficient in a sense of humour. It is true that he never went out of his way to make jokes while sitting on the bench; he never considered the ability to manufacture witticisms one of the essential qualifications of the judicial office; but that he was not without a keen sense of humour was evident to all who came in contact with him. His death deprives the Railway and Canal Commission Court of its judicial head. To that position he was appointed in succession to Mr. Justice SANKEY on the promotion of the latter to the Court of Appeal. During the past few years the work of the Railway and Canal Commission Court has almost entirely changed; much that formerly it was concerned with has been transferred to the Railway Rates Tribunal, and new duties, chiefly under the Mines (Working Facilities and Support) Act, 1923, were assigned to the older court. The importance of this newer class of work was fully recognised by Mr. Justice SALTER, who had just begun to devote himself with zeal to its speedy dispatch when death called him away, suddenly, and with work unfinished. His death will be greatly mourned.

Confidential Information.

IN A recent issue we drew attention to the anomaly arising from the provisions of s. 103 of the Income Tax Act, 1918, which require solicitors to furnish the Revenue authorities with particulars of income received on behalf of clients. We pointed out that practitioners are torn between their legal duty to the State and their moral duty to their clients, and expressed the view that, while the demands of the officials were within the provisions of the Act, something should be done to relieve solicitors of a legal responsibility which was diametrically opposed to the traditions of the profession, in that solicitors regarded the information required as confidential. The outcome of our note was that nearly all sections of the professional and lay Press supported our contention on behalf of our readers. The "Accountant" said "the feeling is so strong that we hope Parliament will take steps to amend the law." "Taxation" referred to the anomaly as "so glaring that something must be done to ensure that practitioners will not be required to divulge confidences with which they have been entrusted." The "Secretary" described the position as intolerable, and added, "Parliament must give urgent attention to the matter, for it is unfair that persons should be torn between a moral duty and a legal obligation." It will be seen that the recognised organs of the legal, accountancy, taxation and secretarial worlds urged immediate action in the matter. It was with considerable surprise, therefore, that we observed the statement of the Chancellor of the Exchequer in the House of Commons to the effect that he was unaware of any complaints in this connexion and that he did not see his way to propose an amendment of the section. The matter is one of real importance and should not be lightly passed over by the Government. Practitioners feel very keenly the position in which they are placed, and the suggestion of the Chancellor of the Exchequer that the powers conferred on the Revenue authorities by the section are necessary for the proper administration of the tax is untenable. The proper person to make such returns is the owner of the income, and the provisions of the section cannot be allowed to continue to force solicitors to divulge information which they cannot regard themselves as free to give. We hope the matter will be pressed further in the House of Commons, and that Mr. CHURCHILL will see his way to remove an injustice which is unique in its operation and which goes to the very foundations upon which our profession rests.

Tax on Apportioned Income.

THE QUESTION of income tax liability on income apportioned in the case of death gives rise to a number of problems. It is frequently presumed that any portion of dividends received by executors which relates to the period prior to the date of death should be regarded for income tax purposes as the income of the deceased. In this instance we share the official view that a dividend is the income of the person who is entitled

to it. A person is not entitled to a dividend until it is declared, and a deceased person, therefore, cannot be regarded as entitled to a dividend declared after his death. This view is supported by the decisions in *Monks* v. *Executors of Sir G. W. Fox*; *Wigmore* v. *Summerson and Commissioners of Inland Revenue* v. *Oakley*, in view of which income from investments cannot be regarded as accruing from day to day. In *Leigh* v. *Commissioners of Inland Revenue*, Mr. Justice ROWLATT said "receivability without receipt for the purpose of income tax is nothing at all." Such income, then, is the income of the estate. The position of a specific legatee is, however, that the assent of the executors relates back the title to the legacy, and income accrued by the executors is regarded as the income of the legatee for taxation purposes. (See *Commissioners of Inland Revenue* v. *Hawley*.) On the other hand, legally, no liability to tax accrues to a residuary legatee on sums received by the executors from the date of death to the date of ascertainment, but the revenue authorities, as a concession, usually permit the residuary legatee to relate back his interest in the legacy to the date of death.

Workmen's Compensation Rights.

THE CIRCUMSTANCES in which an employer has the right, under the Workmen's Compensation Act, 1925, to pay into court weekly sums of money due to an incapacitated employee pending a decision whether or not his incapacity had ceased, were considered recently in the House of Lords in the case of *Anchor Donaldson Ltd.* v. *Crossland*. While in the service of the appellants the respondent was injured through an accident arising out of and in the course of his employment, and, admitting liability, the appellants paid him the weekly sum of £1 9s. 9d. from July, 1926, until April, 1927, when they terminated the payments. There had been no award or agreement to that effect, nor had the respondent returned to work, requirements stipulated by s. 12 of the Act of 1925 before the appellants were entitled to end the payments, and they had served no notice upon the respondent under sub-s. (3) of s. 12 of the Act. Upon the respondent's application to an Interlocutor of the First Division of the Court of Session in Scotland for the continuance of the same amount of weekly compensation an award *ad interim* was made against the appellants to make such payments pending a decision as to their liability to do so, and they were authorised to pay into court any weekly payments due or to become due under the interim award. The House of Lords held that the arbitrator had rightly made the interim award, but that they had no power to order payment into court. With regard to this latter point, provision is made for payment into court by sub-s. (3) (ii) of s. 12 of the Act, which makes it lawful for the employer to pay the weekly payments into court pending the result of a dispute which has been referred to a medical referee. The present case has raised a novel and important point. The intention of the Act is to secure the weekly payments to the employee, payment into court frustrates this, and is not, therefore, justified, except in the special circumstances provided for in the Act.

Falling Chimney-pots.

THE SEVERE weather recently experienced will cause many property owners considerable anxiety as to their liability for damage occasioned to adjoining premises through the fall of chimney-pots, slates or ornamental masonry. In most cases it may be that the severity of the storm will be sufficient to exempt owners from liability, for storm is an agent over which we have no control—an act of God or *vis major*—for which complete immunity from liability is granted by law. Indeed, the mere idea that responsibility could attach to damage so caused was treated by BRAMWELL, B., in *Nichols* v. *Marsland*, L.R. 10, Ex. 255, with the utmost scorn: "Could it be said that no one could have a stack of chimneys except on the terms of being liable for any damage done by them being overthrown by a hurricane or an earthquake" (at p. 359). Storm, however, is a degree of tempest which might be found as a fact not to be of sufficient severity to be called an act of God or *vis major*. The anxious house owner is then thrown back on the common law, which is by no means as definite. The general principle laid down by the common law seems to be that an owner is liable for the damage caused by the falling of bricks and stones from his property, irrespective of any negligence on his part. This principle has found expression in the rule of *Fletcher* v. *Rylands*, whereby a person who brings on his land anything likely to do mischief if it escapes does so at his peril. The rule has been applied in innumerable cases, and even in *Nichols* v. *Marsland* BRAMWELL, B., had no doubts as to its correctness, when he stated that a man "may use all care to keep the stack of chimneys standing, but would be liable if through defect, though latent, the bricks fell." Gradually, however, limitations have been imposed on the rule. It was recognised in *Rickards* v. *Lothian*, 1913, A.C. 263, that the rule is not brought into play in every use to which land is put, and that there must be some special use, out of the ordinary, bringing with it increased danger to others. In this case the statement of WRIGHT, J., in *Blake* v. *Woolf*, 1898, 2 Q.B. 426, that "the general rule (of *Fletcher* v. *Rylands*) is however qualified by some exceptions, one of which is that where a person is using his land in the ordinary way and damage happens to the adjoining property without any default or negligence on his part, no liability attaches to him" was approved by the Privy Council. In a recent case (*Noble* v. *Harrison*, 1926, 2 K.B. 332), the court refused to apply the rule of *Rylands* v. *Fletcher* to the case of a tree which fell in fine weather, causing by its fall damage to a passing vehicle. The main basis of the decision appeared to be that it was one of the natural uses of the soil to grow a tree, and that a tree was not in itself a dangerous object. The comfort that a houseowner can glean from these cases is considerable, for the path is clearly open for the argument that to build a house is to use the land in the ordinary way, and for the benefit of the community, and that a house is not in itself a dangerous object. Thus, apart from any question of negligence, it is suggested that provided an owner did not know, nor had any reasonable cause to know, of any latent defect in his masonry, he will not be liable for the resulting damage consequent on its fall.

A Doctor's Liability.

A CASE decided in the Eastbourne County Court was one of some hardship to the defendant, yet it is difficult to see how the judge could have decided otherwise than he did. The defendant, a doctor, considered that it was necessary for one of his patients to be taken by car to Balham, and hired the car by telephone. He did not give the name of the patient as principal to the owners of the car at the time, nor did he even state that he was acting as agent for any principal. The car owners sued the doctor for the hire, and the defence, which did not prevail, was that a doctor was so notoriously an agent that the plaintiff did in fact give credit to the patient as an unknown principal. The case seems well within *Beigtheil* v. *Stewart*, 1900, 16 T.L.R. 177, where the defendant, an architect, was held personally liable for material he had ordered, though the plaintiffs in their letters referred to "your clients," and had in fact tried to obtain their money from the latter. In *Saxon* v. *Blake*, 1861, 29 Beav. 438, a decree for specific performance was given against a solicitor who had contracted to buy a freehold property for a client, ROMILLY, M.R., sweeping away the defence of hardship unceremoniously. *Williamson* v. *Barton*, 1862, 7 H. & N. 899, might perhaps have been cited for the doctor. In that case a servant was held free from liability for goods ordered on his master's behalf, but there was evidence that the plaintiffs knew that he was a servant. The decision was a narrow one, for the

Court of Exchequer was equally divided, and so left the ruling of BRAMWELL, B., undisturbed. In the doctor's case, Judge CANN, while leaving open the question whether a doctor in his ordinary routine is so notoriously an agent that he is not liable, for, presumably, medicine he may order for a patient, held that a contract for the hire of a car was not an ordinary contract into which a doctor would enter for a patient. The ingenious doctrine of "notorious agency" may be doubted, for it did not protect either the architect or solicitor in the above authorities, though they would seem to have as much right to claim its cover as a doctor. Possibly a servant in livery, who opened his master's door and hailed a taxicab, might not be held liable for its hire, but from such a case to that of a doctor hiring a car over the telephone is a long step. Doctors and other professional men can, of course, easily protect themselves against personal liability in making contracts for patients or clients, and should do so in any case of possible doubt.

An Important Judgment on Costs.

AN IMPORTANT judgment on the law of costs has been given by the House of Lords in *Medway Oil and Storage Co. Ltd.* v. *Continental Contractors Ltd.*, 45 T.L.R. 20. The facts were these: The respondent-plaintiffs had sued the appellant-defendants for damages for breach of contract, and the defendants had counter-claimed. The trial judge, MACKINNON, J., gave judgment for the defendants on the claim with costs, and for the plaintiffs on the counter-claim with costs. This judgment was reversed by the Court of Appeal and finally restored by the House of Lords. A dispute then arose as to the principle to be applied on the taxation of costs. There was an appeal from the taxing master to MACKINNON, J., and from him to the Court of Appeal, and the judgments of the trial judge and of the Court of Appeal revealed a complete divergence of principle. The trial judge held that the defendants should be given their costs properly incurred in resisting the claim, the plaintiffs getting only such extra costs as were incurred by reason of the counter-claim, and but for it would not have been incurred: while the Court of Appeal held that each party should be allowed all their costs properly incurred, and that all common items should be apportioned. It was under these circumstances that an appeal was brought to the House of Lords to decide which of the two principles was the correct one to be applied in such a case, and the House of Lords unanimously upheld the principle enunciated by the learned trial judge. In an interesting judgment, the late Lord HALDANE reviewed the cases on the subject. He pointed out that the principle enunciated by the learned trial judge had been first laid down by FRY, J., in *Saner* v. *Bilton*, 11 Ch.D. 416, and had been laid down again in several other cases within the following twenty years, and that the principle had remained unchallenged till 1920, when *Christie* v. *Platt* was decided, in which case the Court of Appeal held that costs in such a case should be apportioned: that the principle had been re-affirmed in *Wilson* v. *Walters*, 1926, 1 K.B. 511. The effect, therefore, of the judgment in the House of Lords was to re-affirm the principle laid down in *Saner* v. *Bilton*, *supra*. One observation made by Lord BLANESBURGH in the course of his judgment should be noted. He pointed out (at p. 27) that any injustice which might arise from the working of the principle in *Saner* v. *Bilton*, *supra*, might be avoided by the judgment being worded in such a way as to avoid it. "There is," he said, "no obligation on the judge in such cases to dismiss both claim and counter-claim *with costs*. For the future he will presumably only do so when he is satisfied that an order in that form when worked out will in substance effect the result he desires . . . this appeal will not be without permanent utility if it brings home to learned judges the necessity, in cases like these, of adjusting critically their orders as to costs if these orders are not sometimes to produce results at once unintentional and unjust."

Landlord and Tenant Act, 1927

By S. P. J. MERLIN, Barrister-at-Law.

VII.

Restrictions on Contracting Out of Act—Some Methods Adopted for Dealing with such Instructions.

THE section which restricts the right of a lessor to agree with his tenant that the provisions of this Act shall not apply to the lease in contemplation is s. 9. The first part of this section enacts: "that the Act shall apply notwithstanding any contract to the contrary, being a contract made at any time after the 8th day of February, 1927." This date was chosen because it was the date of the King's Speech when the bill was promised, and public notice was thereby given of its proposals.

The effect of these provisions is that subject to the proviso in the section—set out below—the rights of a tenant created by this Act cannot be excluded by any future contract, nor by any contract made after the prescribed date in February, 1927. But any lease or contract made before then which may perchance contain provisions excluding the operation of any such legislation as is contained in this section would still be valid and effective.

The proviso to s. 9 gives landlords in proper cases and circumstances a loophole for contracting out of their new responsibilities under the Act. The proviso is as follows:—

"Provided that, if on the hearing of a claim, or application, under this part of this Act it appears to the Tribunal that a contract made after such date as aforesaid, so far as it deprives any person of any right under this part of this Act, was made for *adequate consideration*, the Tribunal shall in determining the matter give effect thereto."

"ADEQUATE CONSIDERATION."

It has not yet been decided, nor is it clear, what precisely is meant by the term "adequate," as it has been held that consideration in the ordinary case of contractual agreement need not be adequate in point of actual value, and that in equity inadequacy of consideration of itself is no ground for impeaching a contract, whether such contract relate to the sale of an estate or an annuity, or any other subject-matter. It is submitted, however, that a new principle is introduced by the word here used in cases falling within this section, and that in such cases the Tribunal would have regard to the actual comparative value of a consideration paid and the benefit accruing to the landlord or the loss sustained by the tenant by reason of the matters contained in the Act which are affected by any contracting out clauses in the contract in question.

There are many cases arising just now where landlords are granting new leases by way of amicable compromise of claims for monetary compensation under s. 4 or a new lease under s. 5, and are seeking ways of so wording these new leases that they may not be liable (at the termination of such new lease) to a further claim to another new lease.

Some of the following clauses which have been seen in leases in cases which have recently arisen may with necessary changes be found of utility to practitioners when seeking to draft such a lease on behalf of a lessor.

FORM 1.

Notwithstanding anything which may appear in these presents to the contrary, it is hereby expressly declared and agreed by the lessee that this lease is granted to the lessee on the favourable terms herein contained as and by way of a compromise of and a complete and final settlement of a claim made recently by the lessee for compensation for goodwill under the Landlord and Tenant Act, 1927.

FORM 2.

And whereas the consideration for such contracting out as provided by s. 9 of the said Act has been agreed between the

parties and their respective valuers as hereinafter set forth and as appears from the execution of this lease by each party and by the certificate from such valuers (which appears immediately after the end and forms part of this lease):

It is agreed that this lease has been entered into upon the express condition that both parties have (as they do hereby admit) been separately and independently advised upon the question of what is an adequate consideration under s. 9 of or otherwise under the Landlord and Tenant Act, 1927, and the signature of the respective valuers of the parties shall be conclusive proof that such consideration has been considered and determined between the parties as adequate, and both parties shall be debarred from questioning the same in any manner whatsoever or from seeking in any way whatsoever to take advantage of any of the provisions of the said Act, and consequently the provisions of the Landlord and Tenant Act, 1927, or of any amendments thereon or addition thereto, shall not apply to this lease or to the premises hereby demised, and the position between the landlords and the tenant shall be and remain as if the said Act and any amendment thereof or addition thereto had not been passed made or added.

CERTIFICATE.

As valuers for the respective parties to the above-written lease (which we have read and considered), we certify on behalf of such parties as follows:—

(*a*) That the normal rent of the demised premises is £1,000, and that the landlords would be justified (having regard to the provisions of the Landlord and Tenant Act, 1927) in raising the said rent to £1,250, which is actually the rent which has been put forward to the tenant.

(*b*) That in our opinion as valuers an adequate consideration for contracting out of the said Act is the reduction of the said rent of £1,250 to the rent of £1,000 now provided by the said lease.

Certified this day of 1928.

For the landlords:

For the tenant:

FORM 3.

For the purposes of the Landlord and Tenant Act, 1927, it is hereby declared and agreed as follows:—

(*a*) The value of goodwill (if any) in respect of the said premises is attributable exclusively to the situation of the said premises.

(*b*) This agreement so far as it deprives the tenant of any rights under the said Act is made for adequate consideration.

(*c*) If any question shall arise between the parties hereto under the said Act the same shall be referred to a single arbitrator under the Arbitration Act, 1889.

The essential thing to bear in mind when drafting any such provision as above is that there should be in fact some form of valuable consideration given to the tenant by way of a reduced rent or otherwise, and that evidence of this fact should be perpetuated in some documentary and irrebutable form, if possible, so as to be available if and when required at the end of the new lease.

A Conveyancer's Diary.

Registration in Middlesex and Yorkshire.

A correspondent has furnished us with a copy of an article written by Mr. Samuel Freeman, of Halifax, Yorkshire, and published by The Solicitors' Law Stationery Society (1s.), alleging certain defects in L.P.A., 1925, ss. 11 and 197; we will deal with the points taken by him in sequence.

(1) He submits that for the word "necessary" in s. 11 (1) the word "permissible" should be substituted, on the ground that the Middlesex and Yorkshire Acts merely authorise registration and do not render it compulsory.

It is true the Acts do not invalidate a document which may be registered but is not; still, unpleasant consequences may result if default is made.

Now, if under s. 11 it is no longer "necessary" to register a document, it follows that these unpleasant consequences do not arise if that document is not registered.

Had the word "permissible" been substituted, then it would not have been lawful to register a discharge, made after 1925, of an equitable incumbrance registered before 1926. It is certainly expedient to clear the register in this way.

If registration was prohibited, how could the Registrars, who only act in a ministerial capacity, refuse to register any document laid before them? They cannot go into the question whether it transfers a legal estate or not; hence, had Parliament said "It shall not be permissible," it would have prohibited something without providing the means for carrying out the prohibition!

Mr. Freeman points out that, after 1925, many documents must have been registered in Yorkshire which are "unnecessary" as relating only to equitable interests; but, whatever expression had been used, the Registrars could not have prevented this, though a solicitor would not (as Mr. Freeman says, p. 2) be justified in making any charge for registering a document when it was unnecessary so to do.

(2) He next submits (p. 3) that, as respects Yorkshire, the reference, in both sections, to a "Memorial" is inadequate, for in Yorkshire many documents (see his list at p. 9) are registered at length. He even goes so far (p. 9) as to suggest that the only safe way to register an assurance or other instrument in Yorkshire is by using a memorial form! But what is a "memorial"? It is only another name for a memorandum, and if it sets out the document at length it is still a memorandum; it is not the document itself. Whatever difficulties may be experienced in Yorkshire, these are, in our opinion, largely attributable to the fact that, in that county, no new rules have been made. Indeed, r. 10 of the West Riding Rules may, as Mr. Freeman states on p. 10, be *ultra vires*. In Middlesex, where new rules have been made, no such difficulties have been experienced.

(3) He points out (p. 4) that "assurance" in the Yorkshire Act includes a Private Act. We submit, however, that Registrars could not refuse to register a Private Act transferring or creating a legal estate, even though not creating a settlement, and therefore not being *primâ facie* within the definition of "instrument" given by the L.P.A., 1925, s. 205 (1) (viii).

Mr. Freeman rightly shows (pp. 4-7) that new rules are required in Yorkshire in regard to probates, letters of administration and other matters, and that wills do not transfer any legal estate to a devisee or legatee of freeholds or leaseholds.

(4) Objection is made (p. 5) to the operation of s. 11 (1) being confined to instruments "made after the commencement of this Act," on the ground that registration should be permissible in regard to assurances of legal estates made before 1926. The simple answer to this objection is that such registration is permissible. The old law remains in force in regard to such assurances; on the other hand, no restriction as to the date of the grant is imposed in sub-s. (2). Under that sub-section all probates and letters of administration, whenever granted, can be treated as registrable.

It would not have been safe to alter the old law as to registration in the retrospective way proposed, for this might have affected priorities acquired before 1926.

(5) Mr. Freeman prefers (pp. 5 and 6) the expression "county deeds registry" to "local deeds registry," ignoring the fact that there is no county register for Yorks, but separate registers for each Riding.

He suggests that the expression is liable to be mistaken as a reference to the local registers kept by county councils, etc., but surely this is made clear by the word "deeds"?

(6) He suggests (p. 6) that the reference to a "charge by way of legal mortgage" in ss. 11 and 197 is superfluous.

If this had not been mentioned a doubt would have been raised; for, though such a charge is treated by s. 1 (2) as a "legal interest," still, under s. 87, it does not actually create a legal term, though a mortgagee is in the same position as if he had one.

(7) Mr. Freeman (pp. 6 and 7) takes exception to the use of the word "required" in s. 11 (1); he would (p. 11) in place of "not required" substitute "prohibited." The answer to this has been given in our remarks on his first point.

If it is not "necessary" to register an instrument then that instrument is "not required to be registered."

His contention (p. 6) that deeds registers are designed to prevent fraud and are expensive luxuries for such a purpose, will appeal to many, and particularly to those who advocate registration of title in its place; but we must remember that the mere existence of deeds registers has the effect of preventing attempts being made to defraud; the system cannot be judged solely by the returns made to searches.

(8) Mr. Freeman rightly points out (p. 7) that when probates are registered the only material part is the grant. The will itself only relates to equitable interests. Thus it would be right, by rules, to prescribe that the grant only is to be registered.

(9) He suggests (p. 8) that in sub-s. (2) the expression—treated as instruments "capable of transferring a legal estate"—should have read "operating to transfer or create a legal estate." This would have been wrong; probates and administrations do not so operate unless the testator or intestate had a legal estate, nor do the grants ever "create" a legal estate *de novo*.

He objects to the plural being used in "personal representatives" in sub-s. (2), but after the reference to "probates and letters of administration" in the plural, surely this is correct?

(10) A statutory receipt endorsed on a mortgage is capable of operating as a transfer, hence can be registered under sub-s. (3), whether or not it is executed under seal. Thus (p. 10), it is not essential that a rule should be made as to such instruments, though it may be expedient.

(11) On p. 10 a suggestion is made that ss. 11 and 197 should be combined into one. This is inadmissible in view of the heading to Part I of the Act, moreover it would not make for clarity.

(12) Mr. Freeman (pp. 11-13) suggests a new draft section. This may possibly be of some value to those who seek to prepare new rules for Yorkshire, but we fail to see that any case has been made out for amending the sections in question.

Mr. Freeman has, however, made it abundantly clear that new rules ought to be made for each of the Ridings.

Landlord and Tenant Notebook.

Waiver of Forfeiture by Distress for Rent.

There are many ways in which a landlord may, unwittingly perhaps, waive a right of forfeiture and one of them is distress.

There is no lack of authority on the point that by distraining for rent a landlord automatically waives his right to forfeiture.

One of the leading cases on this subject is that of *Cotesworth* v. *Spokes*, 10 C.B. (N.S.) 103. There a lease contained a power of re-entry by the lessors if the rent, which was payable quarterly, should be in arrear for twenty-one days. A quarter's rent being in arrear, the lessors distrained on the 2nd October, and after the sale of the goods distrained there remained due more than a quarter but less than a half-year's rent. The lessors subsequently, on the 2nd November, commenced proceedings in ejectment under s. 210 of the Common Law Procedure Act, 1852, which provides that where one half-year's rent shall be in arrear and the landlord to whom the same is due hath right by law to re-enter for non-payment thereof, such landlord may, without any formal demand or re-entry, serve a writ in ejectment for the recovery of the demised premises. It was held that the action was not maintainable, as there was not half a year's rent in arrear at the time of the service of the writ.

The judgment of the court deals with the further question as to waiver of forfeiture, and in this connexion it is important to note that Williams, J., said (*ib.*, at p. 122): "We are clearly of opinion that the plaintiff waived any breach of the condition of re-entry which accrued earlier than Michaelmas by distraining for the Michaelmas rent. Had the distress been confined to the rent due at Midsummer, it would not have waived the forfeiture for the non-payment of that rent, as appears by the case of *Brewer* v. *Lord Onslow and Eaton*, 3 Doug. 230 . . . But the distinction is plain that though a distress in respect of rent accruing due *before* the breach of condition is no waiver of it, yet a distress for rent accruing *after* such breach, with notice of it, is a waiver of it, *because such a distress affirms and admits the continuance of the tenancy up to the day when the rent so distrained for became due.*"

Whether, however, the forfeiture is not waived up to the date of the distress, and not only up to the date of the accrual of the rent in respect of which the distress was made, appears to be a moot point. Thus, in *Ward* v. *Day*, 4 B. & S. 336, in which case, however, *Cotesworth* v. *Spokes* was apparently not cited, Crompton, J., said: "The doctrine of waiver by distress and of waiver by receipt of rent depends on two different principles. Waiver by receipt of rent only applies to rent accruing subsequently to the forfeiture . . . There is no inconsistency in a man who has given notice to determine a tenancy receiving rent due before the supposed determination of it, and consequently there is no waiver by receiving that rent. Waiver by distress depends upon a different principle, viz., that at common law a distress for rent can only be made during the existence of the tenancy; and the rent used to be made to be due before the last day of the tenancy, so that the lessor might distrain for it before the actual determination of the tenancy; and if the lessor chooses to distrain for rent after the tenancy was determined, that shows that he considered the tenancy as subsisting, as was decided in 14 Ass. Pl. 10, cited in 'Plowden,' 133. According to the doctrine of election, he treats the reversion as existing, and the rent as still accruing from time to time, instead of electing to take the land from the tenant."

Practice Notes.

DIVORCE.

WANT of sincerity or *bona fides* in bringing the suit is a matter of great importance in proceedings for nullity and for restitution of conjugal rights, although it is only in the latter class of case that the court will make inquiry into the *bona fides* of the petitioner *mero motu*. In nullity suits insincerity, if relied on, must be pleaded, and not left to cross-examination as to credit, a fact occasionally overlooked. Omission to do this sometimes places a respondent at a great disadvantage—for example, in a nullity suit in which the respondent has cross-petitioned for divorce, in which it is the practice for the nullity petition to be tried first. Supposing the respondent's story to be, in addition to denial of the petitioner's grounds of nullity, that the petitioner is insincere in his petition for nullity, his ulterior motive being to obtain his freedom in order to be able to marry a woman with whom he has been committing adultery, in fact, the woman named in the respondent's cross suit. Upon how much of this material can the petitioner be cross-examined?

At first blush it would seem quite permissible to put the whole, especially in view of the emendation of the words of s. 3 of the Evidence Act, 1869, in its re-enactment in s. 198 of the Judicature Act, 1925, restricting the operation of that

section to proceedings instituted in consequence of adultery, which the suit for nullity is not.

But, if insincerity has not been pleaded, it may be successfully objected on behalf of the petitioner, as was done in *S.* (otherwise *G.*) v. *S.*, 1907, P. 224, that this line of cross-examination, ostensibly as to credit, imputes insincerity to the petitioner in bringing his suit and that such insincerity has not been pleaded as it should have been in order to enable him to meet it at the hearing.

Although in *S.* (otherwise *G.*) v. *S.*, *supra*, permission to amend was refused, the court in *Porter* v. *Porter*, 72 SOL. J. 826, allowed amendment by the addition of a plea of insincerity with full particulars on the footing that the respondent should indemnify the petitioner in respect of any costs occasioned thereby, the judge distinguishing *S.* (otherwise *G.*) v. *S.*, *supra*, on the ground that the alteration in the law effected by the revised wording of s. 198 of the Judicature Act, 1925, made that case no longer applicable. However, it is submitted that the risk of a refusal to allow an amendment remains, that matter being entirely in the discretion of the court.

In restitution proceedings the petitioner must satisfy the court that he or she is sincere in the desire for real restitution of those rights, and is willing to render them to the respondent. This principle was re-affirmed by the Court of Appeal in *Harnett* v. *Harnett*, 1924, P. 126, which, in addition, finally extinguished the doctrine of the Ecclesiastical Law that there was no defence to a suit for restitution, but a matrimonial offence by the petitioner. Since *Oldroyd* v. *Oldroyd*, 1896, P. 175, other grounds besides matrimonial offences have been allowed to be pleaded, but it is doubtful whether a plea of insincerity by itself could support a defence, and the respondent who relies on conduct other than a matrimonial offence should be careful to frame his answer upon one of the decided cases.

Correspondence.

Settled Land Grants.

Sir,—I am much obliged to you for having set out my letter in your journal of the 17th inst., and have read with great interest your article thereon on p. 789 of the issue of the 24th inst., but I evidently did not make it quite clear to you what I meant by saying that land formerly settled is not included in the grant under present circumstances.

My contention is that a grant dealing only with the tenant for life's free estate or a grant in the tenant for life's estate which is really a nominal grant only (say £5 for wearing apparel), does not include the land formerly settled and there can therefore be no vesting thereof in the personal representative of the tenant for life.

If you refer to Form A-7 of the Inland Revenue affidavit, para. 6 distinctly states that the second part of account No. 1 " is also a true account of all the settled land in England to be covered by the grant now being applied for," and the expression " settled land " is explained in note (11) against that paragraph.

In account No. 1, second part, on previously making applications for the grant which should include this land formerly settled, I added opposite the words " settled land (O) " the words " which has now ceased to be settled land," and inserted the value of such land, setting out the particulars thereof on Form 37A.

This made it perfectly clear to the Commissioners of Inland Revenue that they were dealing with trust estate, and the trust was set out on the Form 37A, and it also made it clear to the officials at the Probate Court that the land which they were including in the grant and which appeared in the oath was also this land which had ceased to be settled, but which it was necessary to vest in the personal representative of the tenant for life.

I must say that I cannot see either the difficulty or the objection in this and it would provide for the tenant for life's estate properly including the land formerly settled which was vested in the tenant for life at death.

You state it is not the practice to make express reference in the grant of land in case the of the devolution of trust estates not being settled land. With that I quite agree, nor would it be correct to do so, but there it is not vested in the tenant for life but in some trustee.

London, E.C.2. ARTHUR H. BARNES.
26th November.

Devolution of Settled Land.

Sir,—Referring to the letter of Mr. Barnes in your issue of the 17th, and your article in that of the 24th, there appears, if I may respectfully say so, to be a great deal of argument about a comparatively small point. Surely all that is necessary to state is the following :—

A general grant of probate or administration covers by its wording all the property which by law devolves to and vests in the personal representative of the deceased. Now (since the Conveyancing Act, 1881, and the Land Transfer Act, 1897, replaced by A. of E.A., 1925) real estate of which a person is solely seised in fee devolves on the personal representative, whether the deceased was seised beneficially or in trust. Therefore a general grant, *whether rightly or wrongly made*, covers the estate of which a sole tenant for life was seised in fee. The settled land is not included in the inland revenue affidavit " as part of the tenant for life's estate," because the affidavit only deals with beneficial interests which pass to the personal representatives (obviously a life interest does not); but it is properly included in that part of the affidavit which specifies other property in respect of which estate duty is payable on the death of deceased, if in fact estate duty is so payable, which is not always the case.

Norwich. E. I. WATSON.
26th November.

"Oddities of the Law."

Sir,—As I have undertaken to give an address to a lay assembly upon " Oddities of the Law," I should be grateful if you or any of your readers will inform me of any book or books published cheaply dealing with this matter.

It is obvious that the title is ambiguous and includes :—

(1) Peculiarities of lawyers of the past or otherwise.
(2) Peculiarities of the law itself.

London, N., W. G.
5th December.

Wills & Intestacies (Family Maintenance) Bill.

Sir,—Your Correspondent, J. P. Bradford, of Hobart, whose letter appears in your letter of the 24th ult., thinks it is illogical to ask for evidence of the necessity for family maintenance legislation, as it is not available. If this is so, what justification is there for such legislation? The two hypothetical cases your correspondent refers to do not, of course, exist, and if they ever arise the provision of maintenance would, in my opinion, be a doubtful remedy to apply, for it would only perpetuate laziness, and the remittance man.

He states that no appeals have been heard in Australia against orders for maintenance, but the very existence of such orders seems to be in doubt, otherwise we should have been favoured with particulars in place of what may be described as the " illogical " reproof referred to above. However, assuming such orders have been made, the absence of appeals may be accounted for by the fact that appeals

against the exercise by a judge of his discretion have little or no chance of being successful.

We are suffering in this country from the evil effects of legislation similar to the suggested family maintenance legislation, and it is time some effort was made to prevent further encroachments upon the liberties of the subject. The proposed Family Maintenance Bill, however, is hardly likely to be well received, especially as there is something more than a suspicion that it is the direct result of the power lately placed in the hands of women.

Bromley, Kent. COMMENTATOR.
5th December.

The Right to Refuse to Trade.

Sir,—The subject of the debate you suggest in your article "The right to refuse to trade" appears to have been already debated in *Timothy* v. *Simpson*, 1834, 6 C. & P. 499, 500. Counsel for the plaintiff: "If a man advertises goods at a certain price, I have a right to go into the shop and demand the article at the price marked." Parke, B.: "No, if you do he has a right to turn you out."

Druid Stoke, Nr. Bristol. A. W. PEAKE.
1st December.

Income Tax, Sched. D., Cl. iii.

Sir,—Is there not a slight oversight in your answer on p. 778? Five per cent. War Stock bought in May is *ex-dividend* and the buyer would only receive £12 10s. interest on the additional £500 for the year 1927-8.

[The example given on p. 778 was intended to illustrate the principle on which the assessment would be computed. If the newly acquired War Loan was purchased *ex dividend*, of course, the actual figures to be used would be different. As stated in the reply the amount of interest on the new holding on the actual year's basis must be included in the assessment. —YOUR CONTRIBUTOR.]

Points from recent Correspondence.

We have received a letter from Mr. C. Albert Paine, solicitor, of Bank-chambers, 131, Baker-street, W.1, on the subject of professional trustees. We regret that owing to its length we are unable to publish the letter, but the following is a summary of its contents.

Mr. Paine deplores the increasing tendency of banks and insurance companies to take up the business of professional trustee. He points out that in competing with the legal profession, banks and insurance companies have an advantage not enjoyed by solicitors, in that they may, and do, advertise for work without running any risk of being told that their conduct is unprofessional.

It is thought to be undignified and irregular for solicitors to attract trustee business by advertisement; trust corporations ought to be restrained from doing so.

Mr. Paine alleges that it is not the true province of banks and insurance companies to engage in the business of trustees as a means of gain and that, if the solicitors' profession, as a whole, were to make adequate provision against default and loss, on the lines provided by the State in the case of the Public Trustee, many who now employ trust corporations would prefer to appoint a solicitor as trustee.

He suggests that a solicitor is less expensive than a trust corporation, does not expect reception and other commissions, and in special cases of hardship, will often accept less remuneration than that to which he is entitled. He can also be much less rigid in his dealing with special cases than can a trust corporation. An individual is a more sympathetic trustee than a trust corporation, and this is often an important point in cases where family matters or other matters of a special or intimate nature are concerned.

Mr. Paine calls on the Law Society to take up this matter in the interest of the profession which they represent, and of the lay client whose interest they desire to protect.

We publish this summary in pursuance of our policy to give full opportunity to correspondents to lay their views before the public, but we take no responsibility for these views nor do we necessarily endorse them.—EDITOR, *Sol. J.*

Obituary.

MR. JUSTICE SALTER.

Sir Arthur Clavell Salter, a Judge of the King's Bench Division since 1917, died at his home in London late on Friday the 30th ult. from heart failure. The son of Dr. Henry Hyde Salter, F.R.S., the well-known heart specialist, he was born on 30th October, 1859, and educated at Wimborne School, King's College and London University, where he graduated B.A. and LL.B. He was called to the Bar in 1885, joined the Western Circuit in the following year, took silk in 1904, was appointed Recorder of Poole in the same year, and represented the Basingstoke Division of Hampshire in the House of Commons from 1906 to 1917, when he was elevated to the Bench. Mr. Justice Salter was one of the best of the common law leaders of his day, distinguished alike for lucidity of address and comprehensive learning. In the course of his judicial career he presided over many sensational criminal trials, where it must be added he appeared at his best. He tried the *Bottomley Case* at the Central Criminal Court in 1922, which, as our readers will probably recollect, was followed by an appeal on the grounds that his summing up was "inadequate or misleading." In dismissing that appeal, Mr. Justice Bray referred to the summing up of the trial judge as "a very full and clear direction to the jury." In 1919 he tried Colonel Rutherford for the murder of Major Seton, when the accused was found insane. Sir Arthur Salter was a member of the Certificates of Naturalisation (Revocation) Committee, which inquired into the case of Mr. de Laszlo in 1919, when he held that it was unnecessary to revoke the certificate. On the elevation of Mr. Justice Sankey to the Court of Appeal earlier in the year, Mr. Justice Salter was appointed to the Chairmanship of the Railway and Canal Commission, presiding over its deliberations as recently as Friday last. Possessed of a serene and unemotional temperament, his calm demeanour was rarely varied with any attempt at humour. Mr. Justice Salter was twice married, first in 1894 to Mary Dorothea, daughter of the late Major J. W. Lloyd, R.A., again, three years after the death of his first wife, to Nora Constance, eldest daughter of the late Lt.-Col. Thomas Heathcote Ouchterlony, R.A., of Arbroath, Forfarshire. His only son, John Harry Clavell Salter, was killed in France during the Great War at the age of nineteen. H.

Reviews.

The Law in Relation to Aircraft. LAWRENCE A. WINGFIELD, M.C., D.F.C., and REGINALD B. SPARKES, M.C., Solicitors of the Supreme Court. With a Foreword by Air Vice-Marshal Sir SEFTON BRANCKER, K.C.B., A.F.C., Director of Civil Aviation, Air Ministry. Large crown 8vo. pp. vi and 304. 1928. Longmans, Green & Co., Ltd. 12s. 6d. net.

This book, written by two solicitors of the Supreme Court and published by Longmans, sets forth in convenient form the provisions of the international and municipal law applicable to aviation in this country. There is as yet exceedingly little in the nature of case law affecting aviation and, in the absence of judicial decisions to record or explain, the authors have

contented themselves with summarising the statutory or quasi-statutory law on the subject and then reproducing in full the documents in which that law is to be found.

The documents in question are: The International Air Navigation Convention, 1919; the Air Navigation Act, 1920; the Air Navigation (Consolidation) Order, 1923, as amended down to February, 1928; the Air Navigation Directions, 1926, as amended to the same date; the Order in Council, 1921, applying the Wreck and Salvage provisions of the Merchant Shipping Act to Aircraft; and the Investigation of Accidents Regulations, 1922. The Airworthiness Handbook (Air Publication 1208) of 1926 is also reproduced.

The book will be useful to legal practitioners who may have to deal with questions arising out of the growing business of air travel or transport and also to intending aviators. A warning is, however, necessary. The administrative law relating to this matter is exceptionally fluid. The Air Navigation Orders and Directions, which form the main body of regulations upon the subject, are constantly being modified. Those modifications are necessary for two reasons: first, because the Annexes to the International Convention of 1919 are fairly frequently amended by the International Commission for Air Navigation, which meets twice a year and considers proposals for the amendment of the Annexes made by the score or more of States who are parties to it, and, Great Britain being a party to that Convention, our regulations have to follow suit; secondly, because experience shows the need, especially in regard to the Directions, for re-consideration and revision of provisions which were usually tentative in their nature when first formulated.

It must always happen, therefore, that the "law of the air" as it stood on a given date is not necessarily the law as it stands six months later. A concrete example will make this point clear. The Air Navigation Order, as quoted in the book under review, lays down the rule (in Art. 9 (3)) that smoking is prohibited either in an aircraft registered in this country or in any other aircraft while in or over this country. To smoke in an aircraft would therefore be an offence against the Order as here quoted. It is, however, an offence no longer. An Amendment Order, issued since the book appeared, allows smoking when the certificate of airworthiness or a "direction" permits it and when a notice to that effect is exhibited in the aircraft. Some of the other provisions of the Order have also been modified in the last six months.

General criticism of this kind apart, there is little in the book to which exception can be taken. The authors' reference to the Workmen's Compensation Acts as affecting aircraft personnel is not, however, as clear as it might be. They say: "The provisions of the Workmen's Compensation Acts have been extended to those persons being workmen who are employed as pilot, commander, navigator or member of the crew of any aircraft registered in the United Kingdom (*v.s. 36 of the Workmen's Compensation Act*, 1925, and *S.R.O.* 1924, *No.* 1199)."

From this it might be inferred that it is upon the section of the Act and the Home Secretary's Order quoted that the application of the benefits of the Workmen's Compensation Acts to aircraft crews (in the broad sense) in this country rests. That inference would be incorrect. What the section and Order in question did was to extend the scope of the Act, which already covered British aircraft crews of the "workman" category when in this country, to such persons when *outside the country*.

The book should be added to every library of legal works.

"*The Development of International Law*," by Sir GEOFFREY BUTLER, K.B.E., M.A., M.P. (Fellow of Corpus Christi College), and SIMON MACCOBY, M.A. Medium 8vo. xxxv and 566 pp. with Index. 1928. Longmans, Green and Co., Ltd. 25s. net.

This book is one for which students of international law have long waited, and they will find that it has been well worth waiting for. To the specialist it is extremely interesting. Much learning is packed between its covers, but the manner of exposition makes it easy reading.

The authors state in their preface the reasons for their decision to call their book the "Development" rather than the "History" of International Law. History it is, nevertheless, and that is why it is so valuable. It completes the task which T. A. Walker essayed a generation ago, following in the footsteps of Henry Wheaton two generations before him. It is likely to remain the standard history of international law for the period it covers, which is, broadly, from the Middle Ages down to 1928.

For convenience of treatment the authors have cut their subject into three wide segments labelled, respectively, the Age of the Prince, the Age of the Judge, and the Age of the Concert. Opinions may vary regarding the advantages of such a division, but no one will question the competency of the detailed treatment in the text. The authors have supplied a want. It is true that, scattered here and there through the text-books, much learning is to be found on the subject, but it is not learning easily accessible. It has to be extracted with painful labour from such sources as the voluminous tomes of Pradier-Fodéré and his brethren. Here it is all gathered up and summarised. The book will save the student of the future many a weary search.

Here he will be able to trace the pedigree of any of a whole host of questions of international law: diplomatic intercourse, for instance, legation, commercial comity and trade relations, international interventions, national character, international rivers and canals, privateering and *lettres de marque*, neutrality, disarmament, traffic in arms, arbitration, capture at sea, air legislation—one could not enumerate all the subjects treated. Special mention must be made of the sections on the equality of States, international congresses and conferences, the Monroe Doctrine and Pan-Americanism, and the League of Nations. The treatment is necessarily brief in any given case, but it is adequate for the authors' purpose.

References to authorities and decisions are given in notes following each chapter. No bibliography is appended, doubtless because of the prohibitive length to which it would have extended.

The book should be in every good library, certainly in every law library.

Books Received.

The Ratepayer and His Assessment (Outside London). A Practical Guide for Lawyers and Laymen. ERNEST IVENS WATSON, LL.D., Solicitor, Clerk of the Peace for the City of Norwich. pp. xi and 168 (with Index). 1928. The Solicitors' Law Stationery Society, Ltd., 22, Chancery Lane, W.C.2; 19 and 21, North John Street, Liverpool; and 66, St. Vincent Street, Glasgow. 8s. net.

List of Sheriffs, Undersheriffs, and Deputy Sheriffs for England and Wales, and their London Agents. November, 1928. The Solicitors' Law Stationery Society, Ltd., 22, Chancery Lane, W.C.2, and Branches. Paper 2s., post free. Mounted on rollers and varnished, 4s., post free.

The Right Hon. Syed Ameer Ali, Cadogan-place, S.W., and Pollingford Manor, Rudgwick, Sussex, the first native Indian member of the Privy Council, and a leading Indian Moslem, formerly Chief Magistrate at Calcutta, afterwards a Judge of the Indian High Court and a member of the Imperial Legislative Council of India, author of several works of law and the Moslem Faith, who died in August, aged seventy-nine years, left unsettled property in England of the gross value of £4,535, with net personalty £4,370. He stated: I declare that I am, and have always been, an Islamist or Theist of the Mitazala School, which, amongst other tenets, holds that polygamy or plurality of wives is unlawful; and he expressed the desire that his remains should be buried according to Moslem rites in a plot already chosen by him in Brookwood Cemetery, Woking. His bequests included a selection of his books to the library of the Royal Asiatic Society.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered gratis. All questions should be typewritten (in duplicate), addressed to—The Assistant Editor, 29, Breams Buildings, E.C.4, and should contain the name and address of the subscriber. In matters of urgency, answers will be forwarded by post if a stamped addressed envelope is enclosed. The Editor accepts no responsibility for the replies given.

Landlord and Tenant Act, 1927—Application by Tenant for a new Lease under s. 5—Procedure where Landlord offers Alternative Accommodation under s. 6—Form of Notice by Landlord under s. 6.

Q. 1492. B, the tenant, serves notice under s. 5 claiming a new lease. A, the landlord, proposes serving a counter-notice under s. 6. The following points arise on the counter-notice:—

(1) (*a*) Must the counter-notice set out the terms offered? or

(*b*) Is the notice to be in general terms, leaving it for the tribunal to say what are reasonable terms?

(2) Assuming (1) (*a*) to be the case, is it for B to accept or reject the terms offered within any, and if so, what time?

(3) Assuming (1) (*b*) to be the case, is it up to A or B to bring the matter before the Tribunal, and if so, when? or

(4) After A has served the counter-notice, is it for him to do nothing but to leave it to B to apply under s. 5 (2), and then for A to plead the counter-notice?

A. The landlord's counter-notice need not set out the terms of his offer. The notice should be in general terms. A notice in the following terms would do.

[*Heading as usual.*]

Take Notice that with regard to your claim dated the —— day of ——, 1928, for a new lease, I am willing to grant to you, at such rent and for such term as the Tribunal may consider reasonable, a tenancy of other premises, namely [*set out other premises offered*] as alternative accommodation thereto as provided by s. 6 of the said Act.

Dated, &c. (Signed) A.B. [*Landlord*].

Primarily it is for the tenant to bring the matter before the Tribunal, but the landlord may in this kind of case move under s. 5, sub-s. (2) where the tenant is inconveniently dilatory in proceeding after receiving the counter-notice. This express right to apply was given to the landlord on the ground that he might very properly want to make timely arrangements in connexion with the alternatives of a renewal or a final termination of his tenant's lease.

Bequest of £1,000 worth of 5 per cent. War Loan—Whether Specific or Demonstrative.

Q. 1493. By his will dated 12th September, 1925, and which he made himself, A, who died in 1927, after giving his wife a life interest, said, "To my niece X, I give and bequeath one thousand pounds worth of five per cent. War Loan free of death duties to be transferred in her name." This was followed by a gift of real property to A's wife and directions as to his business and two pecuniary legacies. At the time of making the will the testator held more than £1,000 of War Loan. At the time of his death A did not possess any War Loan, having sold his holding in the interval. The personal representatives of A have been advised on the authority of *In re Pratt*, *Pratt* v. *Pratt*, 1894, 1 Ch. 491, that the bequest to X is a specific legacy and has been adeemed. The Inland Revenue authorities are now claiming duty on the legacy to X and in support of their contention quote "Theobald on Wills," 8th ed., p. 180, as follows: "A mere legacy of stock in round numbers, though the testator may possess the exact amount of stock is not specific," and "a direction to transfer a certain amount of stock or to pay it as soon as possible will not render the legacy specific." Your opinion is desired as to whether the bequest to X is a general or a specific legacy. Would it make any difference if A at the time of making his will also then possessed no War Loan?

A. It is always difficult to decide if a legacy of stock is specific or demonstrative, and executors could not be advised to treat this as an unadeemed legacy except under an order of the court. At the same time it is considered that the words used in the present case are *probably* sufficient to distinguish it from the legacy in *Re Pratt*, *Pratt* v. *Pratt* The only advice that can be given with confidence is that an application should be made to the court, the costs of which would almost certainly be ordered to be paid out of the estate: see *Re Tyler*, *Tyler* v. *Tyler*, 65 L.T. 367, and cases there cited.

Lease to Partners in 1928.—Partnership Not Disclosed—Bankruptcy of a Partner—Sale.

Q. 1494. On the 18th February, 1928, a lease of certain premises situate at Llandaff was granted to A, B and C. The lessees were, in fact, partners, but the partnership was not disclosed in the lease. B has now become bankrupt, and a receiving order was recently made against him. A few months ago a contract was entered into for the sale of the premises comprised in the lease to D. An opinion is now desired as to who should be made parties to the assignment to D, and in what capacities they should respectively convey.

A. The three partners on the grant of the lease held it upon the statutory trusts: see L.P.A., s. 34 (2) and 36 (1). The bankruptcy of B does not *ipso facto* cause him to cease to be a trustee though it renders him unfit to act: *Re Roche*, 1842, 2 Dr. & War. 287; Mews Digest, XIV, 557. If the purchaser is not prepared to take his assignment from the three partners (including B) as trustees for sale, another trustee should be appointed in his place to act with A and C.

Private Street Works—Side Road—Degree of Benefit.

Q. 1495. M is the owner of a house and garden, having a frontage of about 50 feet to a road repairable by the inhabitants at large, and a depth of about 250 feet. Between her house and the adjoining house there is a gap of some 37 feet which is owned by the owner of land at the rear, and is used by him as an occupation road thereto. M has ascertained that the owner of the land at the rear intends to develop it by the erection of houses, and he proposes to make the occupation road one of the roads on the new estate, so that for the first 250 feet of this road it will run along the side of M's fence. M is apprehensive that when this road is taken over she will be called upon to pay road charges in respect of her 250 feet on the grounds that it abuts on the new road, although she will derive no benefit whatever from the new road except that presumably she would be entitled to make an exit if she wished from her garden on to it, which would be a thing she does not in fact desire to do. We should be glad of your opinion as to whether she will be in fact liable to road charges if this track is converted into a road and taken over by the local authorities, or whether there is any means whatever for her avoiding liability?

A. If the vacant plot becomes a road for the estate, and is made up by the local authority under the enactments relating to private street works, the adjoining owners will have to pay their proper proportion of the expenses. If the enactment utilised is s. 150 of the Public Health Act, 1875, the owners will be unable to resist payment on a full frontage (in this case side frontage) basis. But if the work is done under the

Private Street Works Act, 1892, and the local authority do not pass a resolution under s. 10 and apportion the expenses "according to the degree of benefit" derived from the works, the owner in question should appeal to the Ministry of Health: See *Rex* v. *Minister of Health*, 1925, 2 K.B. 363.

Town Planning—Compensation—Arterial Roads.

Q. 1496. (1) In regard to town planning. Is it correct to assume that all roads shown in the town planning map as "Arterial Roads" will when constructed be so done at the ratepayers' expense. That is my belief, but there seems to be some impression locally that the cost of the construction of arterial roads may in some cases be charged against the owners of the land traversed by such roads.

(2) When does the claim for compensation for injury arise? In view of s. 10 (1) of the Town Planning Act, 1925, I contend that it arises immediately upon notice of the approval of the scheme. I have heard it said that compensation only becomes payable as and when the land is required to carry out the scheme. For instance, a 36 feet arterial road is shown to pass through my property, and it has been suggested that I can only claim compensation if and when the said road is made, which may not be for years. My contention is that from a purchaser's point of view my property is considerably depreciated in value from the fact that a road may at some future time be made through my property and that therefore my claim arises immediately upon the approval of the scheme and not only when it becomes necessary to make the road.

A. (1) The expression "arterial road" is generally used to mean a road which is to be constructed partly out of national funds and partly out of local rates, and not out of money extracted from private persons, but there is nothing to prevent the extraction of such money by way of "betterment" provisions. In special cases the provisions of the Private Street Works Act might be applied to an existing street which is to become an arterial road, though only a reasonable portion of the cost could be charged upon its frontagers.

(2) Compensation is payable immediately a town planning scheme is approved finally, and the mere making of the scheme may give rise to a claim before anything is done under it, but the time limits must be observed. Ear-marking land for an arterial road would clearly entitle the owner of the land to immediate compensation.

Controller—Bills of Exchange—Statute of Limitations.

Q. 1497. By sub-s. (2) of s. 1 of Trading with the Enemy (Amendment) Act, 1914, the public trustee was appointed custodian for England and Wales of enemy property, and by sub-s. (1) of s. 5 the custodian was to deal with the property as might be directed by order in council. By sub-s. (3) of s. 5 of the Act the receipt of the custodian is to be a good discharge, but there appears to be nothing in the Act actually vesting enemy property in the custodian. By the Treaty of Peace Order, 1919 (1919, No. 1517) a clearing office was established for the purpose of dealing with enemy debts, and by the same Order all property belonging to German nationals is charged with certain payments in respect of claims of British nationals. The custodian under the Order is the custodian of enemy property appointed by the Trading with the Enemy (Amendment) Act, 1914, already referred to. By the Treaty of Peace (Amendment) Order, 1924, the controller of the clearing office of German property was appointed custodian in place of the public trustee. In 1918 bills of exchange or promissory notes were given to the custodian in respect of a debt which was owing by a British national to a German national. All the bills matured before the 31st December, 1920. The debtors contend that the claim is statute barred. The controller of the clearing office, however, contends that as this is a claim by the Crown the Statutes of Limitation do not apply, relying upon *Lambert* v. *Taylor*, 4 B. & C. 138. The debtors contend that the principle of this case does not apply, because the original debt was not vested in the controller, and that in any event he was only the agent for the collection of enemy property for the benefit of British nationals and not for the Crown. In your opinion are the debtors entitled or not to the benefit of the Statutes of Limitation?

A. The controller stands in a somewhat peculiar position in such matters, but I have found no authority for the view taken up by him that the claim is one by the Crown, and therefore that the Statutes of Limitation do not apply. It seems to me that the statutes do apply and that the debt is barred.

Effect of Pension on Workman's Compensation.

Q. 1498. A workman aged 33 was taken into the employ of an industrial company in 1925 as a labourer. In March, 1928, he met with an accident arising out of his employment (liability accepted) necessitating the amputation of his left leg. At the time of his accident his wages were 55s. 3d. per week. The employers propose to make arrangements for the workman to return to work at wages not less than the wages he was receiving immediately prior to the accident. Light work will be found for him. No award under the Workmen's Compensation Act has been made. On attaining the age of sixty-five the workman will have to retire under r. 34 of the employer's pension fund of which he is a contributing member. The pension fund is made up partly by moneys contributed by the workmen and partly by moneys contributed by the employers. Rule 34 of the employers' pension fund rules reads as follows:—

"34. *Age of Retirement.*—Every member on reaching the age of sixty-five shall unless and so long as he shall (with the consent of the directors) continue in the service of the company retire and receive the pension appropriate to his length of service."

The workman's pension will on attaining sixty-five be 27s. 8d. per week.

(1) Is a disabled workman, who has been in receipt of full pay since disablement, entitled after being retired with a pension at sixty-five, to an award for disablement pay in addition to his pension, in view of the fact that his accident must reduce his earning power in the event of his desiring, after retirement, to go into the labour market?

(2) If so, would not the contribution which the employers have bound themselves to pay and will have paid to the pension fund (which in any case will not be less than the man's contribution and may be more) be taken into consideration in fixing the amount to which the workman would be entitled under an award?

A. It was held in *Langford* v. *Port of London Authority*, 19 B.W.C.C. 253, that a workman who was paid compensation and a reduced pension at sixty-one would be entitled to a review at sixty-five, in view of the fact that he would then suffer loss by not becoming entitled to the full pension. In the above case an agreement should therefore be recorded admitting liability, in order to preserve the workman's rights on retirement. The test in cases such as the above is the source from which the pension payments are derived, and so far as the same are provided by payments made by the employers, they are a "payment, allowance or benefit" which must be regarded in fixing the award under the Workmen's Compensation Act, 1925, s. 9 (1) (*b*): see *Watts* v. *Manchester Corporation*, 1917, 1 K.B. 791. Both questions are therefore answered in the affirmative.

Legal Parables.

XVII.

The Barrister who exceeded his Instructions.

Mr. Ernest Stryver meant to succeed at the bar; but, as he often announced to the Old Hand in whose chambers he was, he was determined not to sacrifice his high ideals or to be content merely with earning increasing fees. The bar, he said, offered daily opportunities of well-doing and charity. To all of which the Old Hand replied that fees didn't increase much unless you were cute as well as kind, and that at the bar you had better make it a rule to do nothing for nothing, and that you should never be kind or charitable beyond your instructions. And young Mr. Stryver sighed and said he supposed middle-age and prosperity tended to make even the best of us cold and calculating.

When he was intrusted one day with the defence of a burly ruffian charged with stealing a turkey which, he assured Mr. Stryver, a complete stranger gave him to carry to an unknown destination, he threw himself into his task with faith and courage. Before he was well warmed up, however, the police asked for a remand, and Mr. Stryver felt that he had done all too little for his one three six. After the prisoner's removal, a little woman approached him and asked if she could see her husband.

"Certainly, my good woman," replied the advocate (not knowing that she was not really a very good woman), "I'll make application for you."

Permission was readily given, and young Mr. Stryver felt all aglow with good works.

On the remand day, the prisoner appeared in the dock with a number of scratches on his face and neck and an obvious grievance in his manner.

"I want to ask you a question," he said, addressing the bench. "Don't a man get no peace from his wife (at least she ain't my wife, but it's all the same) when he's on remand? And I want a summons against her for assault; and I'd like another against that young man for instigation of assault. Who told him to send her in to assault me? That's what I want to know! And look 'ere, my worships, I don't want no mouthpiece to defend me if he's going back on me like that. He can hop it!"

So Mr. Stryver went sorrowfully back to chambers to seek the sympathy of the Old Hand. And the Old Hand said: "What am I always telling you? Stick to your instructions and don't be so darned philanthropic."

Notes of Cases.

Court of Appeal.

Morley (Inspector of Taxes) *v.* Lawford & Co.

Lord Hanworth, M.R., Greer and Russell, L.JJ.

30th and 31st October.

Revenue—Income Tax—Guarantee of Empire Exhibition—Money Spent for Trade Purposes—Trade Expense—Deduction from Profits—Income Tax Act, 1918 (8 & 9 Geo. 5, c. 40), Sched. D, Rules Applicable to Cases I & V, No. 8.

Appeal from the decision of Rowlatt, J., pronounced on 22nd June. The appellants, a firm of asphalte contractors, guaranteed a sum of £500 for the expenses of the British Empire Exhibition at Wembley, and they claimed to deduct from their profits for the purpose of assessment to income tax a sum of £375 paid in 1925 under the guarantee. They were able to prove that they had been informed by a representative of the exhibition authorities that if they entered into the guarantee they would be given preference in the allotment of contracts, and that they entered into the guarantee entirely for the purpose of obtaining a contract, but they were not in fact given an opportunity of tendering, and did no work at the exhibition. The General Commissioners of Income Tax decided that the amount paid under the guarantee was expended wholly and exclusively for the purpose of the appellants' trade, and was therefore a permissible deduction from their profits for income tax purposes. Rowlatt, J., reversed this decision on the ground that the benefit to be obtained was too remote for the payment to be classed in that category.

The Court (Lord Hanworth, M.R., Greer and Russell, L.JJ.) allowed the appeal, on the ground that, after looking at the facts, it was impossible to say that the proposed deduction was so far outside the scope of the business as to make it impossible for the Commissioners to decide as they had. The case depended entirely on its special facts and would offer no guide to further cases. Appeal allowed.

Counsel: *Latter*, K.C., and *J. P. Eddy*, for the appellants; *Sir T. Inskip* (Attorney-General), and *R. P. Hills*, for the respondent.

Solicitors: *Hulbert, Crowe & Hulbert; Solicitor of Inland Revenue.*

[Reported by J. F. Iselin, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Rex *v.* Watford Licensing Justices: *ex parte* Trust Houses, Limited.

Lord Hewart, C.J., Swift, J., Acton, J. 7th November.

Licensing Justices—Proposed Alteration to Public-house—Passed on Conditions—Back Gateway to be bricked up—Public Market Adjoining—Jurisdiction—Licensing (Consolidation) Act, 1910, 10 Edw. 7 and 1 Geo. 5, c. 24, s. 71.

Rule *nisi* for mandamus calling on the licensing justices of Watford to hear and determine according to law an application by Trust Houses, Limited. The applicants, owners of the "Essex Arms," Watford, intending to make alterations to the public-house of a nature requiring the consent of the licensing justices under s. 71 of the Licensing (Consolidation) Act, 1910, deposited the plans with the justices' clerk on the 9th February, 1928. After subsequent inspections and adjournments the applicants were informed that their plans would be passed provided that a gateway at the back of the premises was bricked up. This they refused to do, alleging, *inter alia*, by their affidavit, that the proposed alterations did not increase facilities for drinking or for access to any public street. The affidavit of the chairman of the justices stated that a public market was being constructed on the land adjoining the "Essex Arms" at the rear, and that it was thought undesirable that there should be direct communication from licensed premises to a public market, or a way through the premises from the High-street to the market.

Lord Hewart, C.J., said that the short point was whether, in considering an application under s. 71 of the Act, the justices could impose a condition in respect of the closing of a certain means of access to the premises, or whether in doing so they went beyond the question before them. In his opinion the justices were entitled to take into account all matters which might be relevant, and it seemed incorrect to say that the proposed alterations were not related to the back gateway. The justices had not considered irrelevant matters, and had determined the case according to law. The rule was discharged.

Swift, J., and Acton, J., agreed.

Counsel: *Montgomery*, K.C., and *Sidney Lamb*, showed cause; *Roland Oliver*, K.C., and *Maurice Healy*, supported the rule.

Solicitors: *Sharpe, Pritchard & Co.*, for *Sedgwick, Turner, Sworder & Wilson*, Watford; *Stanley Robinson & Commin.*

[Reported by Charles Clayton, Esq., Barrister-at-Law.]

Rex *v.* **Stroud and Another,** *ex parte* **the Defendants.**

Lord Hewart, C.J., Avory and Acton JJ. 13th November.

PROCEDURE—JUSTICES—ACCUSED PERSONS—COMMITTED FOR TRIAL—DISTANT ASSIZES—JURISDICTION—CRIMINAL JUSTICE ACT, 1925 (15 & 16 Geo. 5, c. 86), s. 14.

Rule *nisi* for *certiorari* granted at the instance of two defendants, who were committed for trial at the Stafford Assizes by the justices of Oxford, calling on the Chief Constable of Oxford to show cause why a writ of *certiorari* should not issue directed to the justices for the County of Stafford to remove into this court all indictments in respect of the defendants on the grounds that the justices had no jurisdiction to commit them for trial at any other place than the County of Oxford. Section 14 of the Criminal Justice Act, 1925, provides: "The justices before whom any person is charged with an indictable offence may, instead of committing him to be tried at the assizes or quarter sessions for a place to which but for this section he might have been committed, commit him to be tried at the assizes for some other place . . . if it appears to them, having regard to the time when and the place where the last-mentioned assizes or quarter sessions are to be held, to be more convenient to commit the accused person to those assizes or quarter sessions with a view either to expediting his trial or saving expense; . . . "

Lord HEWART, C.J., in discharging the rule, referred to s. 14 of the Act (*supra*), and said that for the justices to be able to commit to trial under the section it must appear, having regard to time and place, to be more convenient so to commit. "Convenient" expressly meant "with a view to expediting the trial or saving expense." It was impossible on the dates in this case to commit the accused to the October assizes at Oxford, and there were ample materials before the justices to say that the trial would be expedited. The question of hardship to the accused was also considered.

AVORY and ACTON, JJ., agreed.

COUNSEL: *The Hon. Geoffrey Lawrence*, K.C., and *Ralph Thomas* showed cause; *The Hon. Sir Reginald Coventry*, K.C., and *W. G. Earengey*, supported the rule.

SOLICITORS: *Sharpe, Pritchard & Co.*, for *Franklin & Sons*, Oxford; *Gregory, Rowcliffe & Co.*, for *Henry F. Galpin*, Oxford.

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Rex *v.* **Commissioners of Income Tax for Edmonton,** *ex parte* **Thompson.**

Lord Hewart, C.J., Avory and Acton, JJ. 13th November.

PRACTICE AND PROCEDURE—APPEALS FROM INCOME TAX COMMISSIONERS—NOTICE IN WRITING—CONDITION PRECEDENT—INCOME TAX ACT, 1918, 8 & 9 Geo. 5, c. 40, s. 149, 1 (*b*).

Rule *nisi* for mandumus calling on the Commissioners of Income Tax for the District of Edmonton, to show cause why they should not state a case for the High Court on an appeal which they had dismissed. Upon the dismissal of the appeal by the Commissioners dissatisfaction was expressed by the Appellant's counsel, and although no application was made in writing within twenty-one days for a case to be stated, counsel was of the opinion that the Commissioners had promised to state a case, they, however, disputed this allegation, and the question now before the court was whether an application in writing was a condition precedent to the stating of a case by the Commissioners.

Lord HEWART, C.J., read s. 149, sub-s. (1) (*b*) of the Income Tax Act, 1918—"Having declared his dissatisfaction, he may, within 21 days after the determination, by notice in writing, addressed to their clerk, require the commissioners to state and sign a case for the opinion of the High Court thereon"—and said that the question was whether the provision as to notice in writing amounted to a condition precedent. Did the words "he may by notice in writing . . . require", mean that that mode must be adopted. On the true construction of the section and on grounds of convenience he was of opinion that the words did impose a condition precedent, and the rule must be discharged.

AVORY and ACTON, JJ., gave judgment to the same effect.

COUNSEL: *B. B. Stenham* showed cause; *William Allen* supported the rule.

SOLICITORS: *Weld & Beavan; H. E. & W. Bury.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

In the Estates of James and Marion Christie Bordars, deceased. Hill, J. 29th October.

PROBATE PRACTICE—SETTLED LAND—DEATH OF TENANT FOR LIFE INTESTATE—DETERMINATION OF SETTLEMENT—GENERAL GRANT OF ADMINISTRATION TO REMAINDERMAN UNDER SETTLEMENT—In re Bridgett and Hayes' Contract, 1928, 1 Ch. 163, *followed*.

This was a motion by the applicant, William Bordars, for a general grant of letters of administration to the estate of Marion Christie Bordars in the following circumstances: James Bordars, the settlor, died in 1897, having devised all his real estate to his wife Marion Christie Bordars for her life, and after her death to William Bordars, the applicant, absolutely. M. C. Bordars died in 1927 intestate without known kin. There had never been any trustees of the settled land for the purposes of the Settled Land Acts. The legal personal representatives of James Bordars had renounced administration to M. C. Bordars' estate. On 19th December, 1927, the court made an order on motion for a grant of administration limited to the trust estate in the settled land. But the matter was stayed in the Registry, the Registrar, on account of, *inter alia*, the decision of Romer, J., in *In re Bridgett and Hayes' Contract*, *supra*, to the effect that such a settlement came to an end with the death of the tenant for life, the legal estate and the power to give a title now being in the person to whom a general grant should be made of the estate of the tenant for life. The solicitor for the Treasury required citation of all persons interested in the estate of the tenant for life which duly issued and no appearance was entered. Counsel for the applicant, relying on *In re Bridgett and Hayes' Contract*, *supra*, now moved for a general grant to the estate of M. C. Bordars on the grounds that the legal estate in fee simple in the settled land became on 1st January, 1926, vested in the tenant for life as trustee by virtue of the Settled Land Act, 1925, and that simultaneously the interest in remainder of the applicant became an equitable interest.

HILL, J., made a general grant of administration as prayed, allowing the costs of the applicant in both motions as between solicitor and client to be paid out of the estate.

COUNSEL: *Noel Middleton*, for the applicant.

SOLICITORS: *Seeley & Son*, for *Sutcliffe & Sutcliffe*, Bridlington.

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

Porter *v.* **Porter.** Hill, J. 20th November.

HUSBAND'S DEFENDED NULLITY PETITION—AMENDMENT OF WIFE'S PLEADING—INSINCERITY—ALLEGED ADULTERY OF PETITIONER—EVIDENCE—JUDICATURE (CONSOLIDATION) ACT, 1925, 15 & 16 Vict. c. 49, s. 198—*S.* (*otherwise G.*) v. *S.*, 1907, P. 224, NOT FOLLOWED.

At the hearing of this nullity petition by a husband to which had been joined a cross-petition for dissolution on the ground of adultery on behalf of the wife an amendment of the wife's pleading in answer to the nullity petition was allowed in the following circumstances.

Counsel for the wife was proceeding to cross-examine the husband petitioner in the nullity suit by putting to him the

facts of his alleged adultery, charged in the wife's cross-petition.

Counsel for the husband objected that as the only purpose in doing this must be to show the husband's insincerity in bringing the nullity suit, and such insincerity had not been pleaded, the other side was precluded from cross-examining on those lines. Counsel for the wife said he should ask leave to amend. Counsel for the husband cited *S.* (*otherwise G.*) v. *S.*, 1907, P. 224, in which Bargrave Deane, J., had refused to allow an amendment in a similar case.

HILL, J., in allowing the amendment, said that *S.* (*otherwise G.*) v. *S.* was decided before the alteration effected by s. 198 of the Judicature Act, 1925, which added the word "such" to the words "no witness in any such proceedings." He should allow the wife to amend her pleading by adding a plea of insincerity with full particulars, the husband to have the costs, if any, occasioned by the amendment.

COUNSEL: *Sir Ellis Hume-Williams*, K.C., and *Talbot Ponsonby*, for the husband; *Cotes Preedy*, K.C., and *H. B. Durley Grazebrook*, for the wife.

SOLICITORS: *Walker, Rowe & Clark*, for *Ratcliffe & Whitaker*, Bradford; *Richard Brooks & Son*, for *Scott & Mossman*, Bradford.

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law.]

In Parliament.

Questions to Ministers.

INCOME TAX LAW.

Colonel WOODCOCK asked the Chancellor of the Exchequer if, in view of the fact that the last Finance Bill presented to the House contained many clauses which by their complicated phraseology are difficult to interpret, he will endeavour in the next Finance Bill to arrange for a re-writing of the Act of 1920 in a form as simply and as briefly worded as possible, so that its meaning and obligations may be easily comprehended?

Mr. CHURCHILL: I would remind my hon. and gallant Friend that I have appointed a Committee to review the whole law relating to the income tax, and to see in what respects it can be simplified and rendered more intelligible. As I have previously said, I do not think it is desirable, pending the completion of the Committee's task, to try to deal with the matter piecemeal.

POLICE INVESTIGATIONS (STATEMENTS).

Major-General Sir RICHARD LUCE asked the Home Secretary whether any new system for taking statements in criminal cases has been adopted by the Commissioner of the Metropolitan Police; and, if so, whether he will make a statement on the subject?

Sir W. JOYNSON-HICKS: I am glad to have this opportunity of correcting the detailed but inaccurate and misleading reports which have appeared in certain newspapers to the effect that a Special Interrogation Department will be set up at New Scotland Yard, and that solicitors will be employed to take statements from witnesses. There is no authority for these reports, and there will be no change in the existing practice pending the Report and recommendations of the Royal Commission which is now sitting.

CHARITY COLLECTIONS (CONTROL).

Sir HARRY BRITTAIN asked the Home Secretary whether he proposes to introduce during the present Session a Bill to carry out the recommendations of the Departmental Committee for the control of charity collections?

Sir W. JOYNSON-HICKS: In view of the demands on the time of Parliament, I am afraid I cannot promise to introduce a Bill this Session.

RECORDERS (APPOINTMENT).

Mr. HAYES asked the Home Secretary what are the considerations governing recommendations of the appointment of recorders in the Sessional Courts of this country?

Sir W. JOYNSON-HICKS: Home Secretaries recommend for appointment persons whose qualifications and experience appear to fit them for the position.

CORN RETURNS ACT, 1882.

Commander BELLAIRS asked the Minister of Agriculture whether he is aware that the return of sales of corn was compulsory under the Act of 1882 to obtain the average prices for the computation of tithes; and whether he will now abolish these returns, as tithes are fixed under the Tithes Act, 1925?

Captain BOWYER: I have been asked to reply. I would remind my hon. and gallant Friend that the Corn Returns Act, 1882, was not passed mainly for the purpose of obtaining average prices for the computation of tithe rent-charge, but authorised the continuance of a system of collecting corn prices which had been in existence in one form or another since 1771. The prices thus obtained are still required for the purpose of determining annual payments to be made under various Acts. They are also of the greatest value for statistical purposes, inasmuch as they constitute one of the few series of prices extending over the last century. My right hon. Friend regrets therefore that he cannot see his way to accede to my hon. and gallant Friend's suggestion.

STREET OFFENCES COMMITTEE (REPORT).

Mr. HAYES asked the Home Secretary what changes, if any, in police procedure he proposes to make, arising out of the report of the Street Offences Committee?

Sir W. JOYNSON-HICKS: I have received the report which has been presented to Parliament, and will be published shortly, but I have not yet had time to give it the consideration it deserves.

SMOKE ABATEMENT.

Mr. R. YOUNG asked the Minister of Health whether local authorities have had their attention called to their powers under the Public Health (Smoke Abatement) Act, 1926, and what these instructions or recommendations, if any, are; and whether any prosecutions have taken place in furtherance of the objects of the Act?

THE MINISTER OF HEALTH (Mr. Chamberlain): A circular on the Act was issued to local authorities. I will send the hon. Member a copy. Prosecutions have taken place, but to what extent under the Act I cannot say, as they have not to be reported to me. I may add that the best results are likely to be obtained by close co-operation between the local authorities and those responsible for boiler plant, and this practice is being increasingly adopted.

STREET NOISES.

Sir R. THOMAS asked the Home Secretary whether, in connexion with the problem of street noises, he contemplates dealing with the question of hawkers' cries, bells, etc.?

Sir W. JOYNSON-HICKS: No, Sir. Local authorities have already powers of dealing with these matters by by-laws, and very many have done so. I am not aware that the existing powers have proved insufficient, and I do not consider that it is necessary for me to take any further action.

Societies.

Law Students' Debating Society.

ANNUAL DINNER.

The Law Students' Debating Society held its annual dinner at Frascati's Restaurant on Friday, the 30th ult., the chair being occupied by Mr. Herbert Malone, a member of the committee. There was a large gathering (which included ladies), the more important guests being Lord Hewart (Lord Chief Justice), Mr. Justice Maugham, Sir Patrick Hastings, K.C., and Mr. R. M. Welsford (President of The Law Society).

Lord HEWART proposed the toast "The Law Students' Debating Society," observing that that wonderful society had come into existence as long ago as the year 1837, and it was, therefore, ninety-two years of age. There were not many judges, there were not even many barristers whose boyish recollections would carry them so far back as that. He understood that the society was, and it was proud to be, the senior society of this kind that was now in existence. It was indeed an astonishing thing to recollect that its members had met together, as they were still meeting, every Tuesday evening for the past ninety-two years, upsetting the judgments even of the House of Lords. He understood that the society was now—whatever it might have been in past years—composed in equal parts of intending barristers, of barristers many of them of distinction at the Bar, of solicitors, and of

articled clerks to solicitors. The society had a membership of something like 400 members, equally divided in that manner. Barristers and real live solicitors were willing to be bracketed with the youngest tyro just entering a barrister's chambers or just having taken up his articles. But there was nothing remarkable about that. Everyone interested in the law, whether he was just coming out of his articles or whether he had just entered a barrister's chambers, or whether he had taken silk, was still, and always would be, a law student. The House of Lords was still, and always would be, a law students' meeting place.

Mr. ERIC G. M. FLETCHER responded. He said that there had been a good deal of comment upon the fact that the society had been described as "The Law Students' Debating Society." But it consisted not only of Bar students and articled clerks to solicitors, but also of fully fledged barristers and solicitors, and even of judges, and, yet more, of members of the Cabinet. It continued to receive the co-operation of its members in many cases until they had reached the Bench. It enrolled all students of the law, and it comprised within its borders many active members who would, no doubt, become judges of the High Court, and others who would become Presidents of The Law Society. It would continue during the next ninety-two years of its career to consider and reverse, as it had done during its past ninety-two years, the judgments of all judges of first instance, of the Court of Appeal, of the House of Lords, of the Judicial Committee of the Privy Council, and even of the Court of Criminal Appeal.

The CHAIRMAN, in the absence of Sir William Orpen, R.A., who had been announced to propose the next toast, submitted the health of "The Legal Profession."

Mr. Justice MAUGHAM, in returning thanks on behalf of the Bench, said that writers of novels were sometimes given to describing the judges as going to sleep upon the Bench. But he could plead not guilty to the charge, for the judge's seat was by no means a comfortable place for sleeping in, and since he had been on the Bench he had not been able to get as much as forty winks. The judge got short hours, very little pay, and little hope of fame.

Sir PATRICK HASTINGS returned thanks for the Bar.

Mr. R. M. WELSFORD (President of The Law Society) responded on behalf of the solicitor branch of the profession.

Mr. W. S. JONES, Sir Walter Greaves-Lord, K.C., to whom the toast had been entrusted, not being present, proposed the toast of "The Guests," observing that the society was a thoroughly democratic society. It had no president and no chairman, each member of the committee occupying the chair at its meetings in rotation.

Mr. J. B. MELVILLE returned thanks.

Mr. RAYMOND OLIVER proposed the final toast, that of "The Chairman," to which

Mr. MALONE responded.

The speeches throughout were of a light and amusing character.

The Hardwicke Society.

At a meeting held in the Middle Temple Common Room on Friday, 30th ult., the President (Mr. L. A. Abraham) being in the chair, the subject for debate was: "That this House is opposed to the attempted enforcement by law of moral standards which have nothing to do with the preservation of public order." The debate was opened in the affirmative by Mr. S. Seuffert (Middle Temple). Mr. T. J. Phillips (Inner Temple) opposed the motion. There also spoke: Messrs. Melford Stevenson, G. C. Tyndale (ex-President), E. J. Bullock, G. G. Raphael (hon. treasurer), R. L. A. Hankey, G. Kennedy Skipton, G. Corderoy, and E. Ellershaw, Miss Bright Ashford, and Mr. H. J. Sweeney. After the opener had replied, a division was taken and the motion was negatived by four votes.

The Law Society.

RUGBY FOOTBALL CLUB.

On Saturday, the 1st inst., the club played three teams—two (against Old Cranleighans and Ealing XC) at the club ground at Shortlands, and one (against Westminster Bank) at the Westminster Bank ground at Norbury. The teams and results were as follows:—

Law Society 1st XV *v.* Old Cranleighans B: Law Society—D. C. Blum, D. P. Haines, N. J. Hankins, R. Lewis, C. A. Stocken, S. E. Mann, C. W. Davies, D. J. Macarthur (Captain), G. E. Garrett, J. G. Chester, D. B. Taylor, W. Leon, J. F. B. Satchell, K. G. R. Marsh, C. Phythean. Result: Law Society, 22 points; Old Cranleighans B, Nil. Tries by Hankins (2), Stocken, Garrett, Chester and Phythean.

Law Society A *v.* Westminster Bank C. Law Society: H. M. Pinney, C. V. Bird (Captain), H. W. Harris, T. R. Hamp, J. B. Holt, S. W. Light, L. A. K. Hall, R. S. M. Calder, G. A. Elkin, G. McColtart, A. R. Reynolds, D. C. Harward, R. S. Allen, J. M. Glover-Schultess Young. Result: Law Society A, 7 points; Westminster Bank C, 3 points. Dropped goal by Light, try by Holt.

Law Society B *v.* Ealing XC. Law Society: R. J. Thonger, V. Moses, L. Flatau, G. Botibol, G. Coopman, E. C. K. Sadler, T. V. Edwards (Captain), R. S. Martin, J. Stringer, T. M. Wechsler, B. Finn, D. J. Willson, R. D. Leigh, A. B. Bouchier, K. G. R. Bagshawe. Result: Law Society B, 12 points; Ealing XC, 11 points. Tries by Moses (2), Sadler and Martin.

The London Solicitors Golfing Society.

At the autumn meeting held in October, the competition for the Evelyn Jones Challenge Cups resulted in a tie, which was played off at Addington on Thursday, the 30th November, when Messrs. B. Trayton Kenward and H. Robson Sadler beat Mr. W. D. Robinson and Sir T. J. Barnes.

Royal Courts of Justice Staff Sick & Provident Fund Friendly Society.

The Lord Chief Justice has kindly promised to preside at the annual concert, to be held at Caxton Hall on Wednesday the 12th December, at 8 p.m., in aid of the above Friendly Society. The Solicitor-General (Sir Boyd Merriman) will take the Vice-chair.

Solicitors' Benevolent Association.

The monthly meeting of the directors of this Association was held at The Law Society's Hall, Chancery-lane, London, on the 14th ult., Mr. Charles E. Barry (Bristol) in the chair. The other directors present being Sir Reginald W. Poole and Messrs. C. S. Bigg (Leicester), A. C. Borlase (Brighton), E. R. Cook, W. F. Cunliffe, T. S. Curtis, E. F. Dent, A. G. Gibson, E. F. Knapp-Fisher, C. G. May, H. W. Michelmore (Exeter), H. A. H. Newington, M. A. Tweedie, and A. B. Urmston (Maidstone). Mr. Walter F. Cunliffe (London) was elected chairman for the ensuing year, Mr. Henry W. Michelmore (Exeter) deputy-chairman, and Mr. C. J. Humbert (London) elected as a director; £1,245 was distributed in grants of relief; twenty-five new members were elected; and other general business transacted.

Huddersfield Incorporated Law Society.

The annual meeting of this Society was held on the 7th ult., Mr. J. H. Fletcher, the retiring President, in the chair.

The annual report was adopted, and the following were elected to office for the ensuing year: President, Mr. W. L. Wilmshurst; Vice-President, Mr. F. C. Watkinson; Governor, Mr. A. E. T. Hinchcliffe, LL.B., to fill the vacancy occasioned by the death of the late Sir William Ramsden, J.P.; Hon. Treasurer, Mr. G. E. Shaw, in place of Mr. P. G. Norton; Hon. Secretaries, Messrs. E. E. Fieldhouse and William A. Hinchcliffe; Auditors, Messrs. H. H. Ramsden and E. L. Fisher; Committee, Messrs. T. E. Jackson, C. H. Carr, J. F. Best, A. Mellor, T. P. Downey, J. H. Fletcher, F. J. Atkins, J. H. Field and H. C. Walker.

Mr. A. E. T. Hinchcliffe, LL.B., was elected as the representative of the Society to serve on the Yorkshire Union of Law Societies.

Gray's Inn.

Friday, the 23rd ult., being the Grand Day of Michaelmas Term at Gray's Inn, the Treasurer (Master R. E. Dummett) and the Masters of the Bench entertained at dinner the following guests:—The Attorney-General (The Right Hon. Sir Thomas Inskip, C.B.E., K.C., M.P.), The Hon. Mr. Justice Swift, The Hon. Mr. Justice Charles, The Treasurer of the Hon. Society of Lincoln's Inn (Sir Thomas Hughes, K.C.), Sir Harcourt Butler, G.C.I.E., K.C.S.I., Admiral Sir William Goodenough, K.C.B., M.V.O., R.N., Sir Chartres Biron, Sir Giles Gilbert Scott, R.A., The Dean of Westminster (The Very Rev. W. Foxley Norris, D.D.), Mr. Holman Gregory, K.C., The High Master of St. Paul's (Mr. John Bell). The Benchers present, in addition to the Treasurer, were:—The Right Hon. Sir Dunbar Plunket Barton, Bart., K.C., Mr. Herbert F. Manisty, K.C., The Right Hon. Lord Atkin, The Right Hon. The Earl of Birkenhead, G.C.S.I., Sir Montagu Sharpe, K.C., The Right Hon. Lord Justice Greer, His Honour Judge Ivor Bowen, K.C., Sir Alexander Wood Renton, K.C.M.G., K.C., Mr. W. Clarke Hall, Sir Cecil Walsh, K.C., The Hon. Vice-Chancellor

Courthope Wilson, K.C., Sir Walter Greaves-Lord, K.C., M.P., Mr. Bernard Campion, K.C., Mr. J. W. Ross-Brown, K.C., Mr. James Whitehead, K.C., Mr. Frederick Hinde, Mr. A. Andrewes Uthwatt, with the Preacher (The Rev. W. R. Matthews, D.D.), and the Under-Treasurer (Mr. D. W. Douthwaite).

An Entrance Scholarship at Gray's Inn (£100 a year for three years) has been awarded to Mr. Samuel Campbell, of Glasgow University.

A Lord Justice Holker Junior Scholarship (£100 a year for three years) has been awarded to Mr. Roy Mickel Wilson, of Balliol College, Oxford, a Student of the Society.

Inner Temple Moot.

APPEAL IN AN ACTION FOR NEGLIGENCE.

A Moot was held after dinner in Inner Temple Hall on the 26th ult. before Lord Justice Greer. The following appeal was argued:—

Messrs. Smith and Co., Limited, are automobile engineers who employ Adams and Cunningham as mechanics. Besides their main repair shop, Smith and Co. have a tool depot 300 yards distant. Smith is managing director of the company. He orders Adams to go to the tool depot for some tools. Adams, who has never previously ridden a motor-cycle, asks Cunningham if he may fetch the tools on Cunningham's private machine. Cunningham gives permission and Adams mounts the cycle. On the way to the depot Adams knocks down and injures the plaintiff, who is walking along the footpath.

In the Court of First Instance the plaintiff sues Smith and Co. for injuries sustained by reason of Adams's negligence. The defendants admit that Adams was negligent and that he is their servant.

Judgment is entered for the plaintiff for £75 and costs. The defendants appeal.

Mr. E. Caswell and Mr. H. S. Kent represented the appellants and Mr. D. G. A. Lowe and Mr. W. A. Button the respondent.

The following Masters of the Bench were present: Sir W. F. K. Taylor, K.C., Mr. A. M. Langdon, K.C., and Mr. F. P. M. Schiller, K.C.

Rules and Orders.

THE BANKRUPTCY RULES (NO. 2), 1928, DATED NOVEMBER 1, 1928, MADE UNDER SECTION 132 OF THE BANKRUPTCY ACT, 1914 (4 & 5 Geo. 5, c. 59).

1. The following Rules shall be inserted in the Bankruptcy Rules, 1915 * before Rule 99, and shall stand as Rule 98A:—

"98A.—*Jurisdiction and business of Taxing Masters.*]—(1) Every Master of the Supreme Court (Taxing Office) shall have power and jurisdiction to tax and settle all costs, charges, and expenses in all matters in which the High Court may exercise bankruptcy jurisdiction and in any matter in which a review of the taxation made by a registrar of the County Court is required by the Board of Trade in pursuance of these Rules.

"(2) The Taxing Office of the High Court in Bankruptcy shall be under the control and superintendence of the Masters of the Supreme Court Taxing Office. The business relating to taxation in the High Court in Bankruptcy shall be regulated and distributed by the Taxing Masters among themselves in such manner and order as the Taxing Masters may deem expedient, and the Bankruptcy Taxing Masters shall be respectively assistant to each other, and in the discharge of their duties and for the better despatch of business any such Taxing Master may tax or assist in the taxation of a bill of costs or charges and expenses or in any review which has been referred to any other Taxing Master for taxation and for ascertaining what is due in respect of such costs or charges and expenses and in such case shall certify accordingly."

2. The Bankruptcy Rules, 1915, shall have effect subject to the revocations, omissions and substitutions shown in the Schedule to these Rules, and accordingly the Rules or words mentioned or set out in the First Column of the said Schedule are hereby revoked and the Rules or words set out in the Second Column of the said Schedule are hereby substituted therefor.

3. These Rules may be cited as the Bankruptcy Rules (No. 2), 1928, and shall come into operation on the 1st day of December, 1928, and the Bankruptcy Rules, 1915, as amended, shall have effect as further amended by these Rules.

* S.R. & O. 1914 (No. 1824) I. p. 41.

4. The Bankruptcy Rules (No. 2), 1928, which came into operation on the 25th day of July, 1928, as Provisional Rules, shall continue in force till the 1st day of December, 1928, on which day the said Rules shall be superseded and replaced by these Rules.

Dated the 1st day of November, 1928.

Hailsham, C.

I concur,

P. Cunliffe-Lister,
President of the Board of Trade.

Schedule.

First Column. Rules or words revoked.	Second Column. Rules or words substituted.
1. In rule 3 the definition of "Taxing Officer."	"Taxing Officer" means, as regards bills of costs taxed in the High Court, the Bankruptcy Taxing Master, and, as regards bills of costs taxed in the County Court, the Registrar of the County Court. "Bankruptcy Taxing Master" means the Master of the Supreme Court (Taxing Office) discharging the duties of Taxing Officer in pursuance of these Rules.
2. In rule 98: "the Taxing Master or Officer."	the Taxing Officer.
3. In rule 99: "the Act."	The Bankruptcy Acts 1914 and 1926 or any prior enactment relating to bankruptcy.
4. Rule 100.	
5. Rule 101.	
6. In rule 108: "Every Taxing Officer."	The Chief Bankruptcy Taxing Master, and in the County Court, every Taxing Officer.
7. Rule 113.	113. The bill or charges, if incurred prior to the appointment of a trustee, shall be lodged for perusal with the Official Receiver, and if incurred after the appointment of a trustee, shall be lodged for perusal with the trustee. The party whose bill or charges is or are required to be taxed shall on obtaining the bill or charges from the Official Receiver or the Trustee, as the case may be, lodge such bill or charges with the Taxing Master and upon receiving an appointment to tax shall give notice of such appointment as required by Rule 112.
8. In rule 125: "This Rule may also apply to the office of Bankruptcy Taxing Master."	The provisions of this Rule shall also apply to the office of the Bankruptcy Taxing Master.

Legal Notes and News.

Honours and Appointments.

Sir WILLIAM ELLIS HUME-WILLIAMS, K.B.E., K.C., M.P., has been elected Treasurer of The Honourable Society of the Middle Temple, in succession to The Most Hon. The Marquess of Reading, G.C.B. Sir William was called to the Bar in 1881 and took silk in 1899.

Mr. W. T. BROOKES PARRY, Solicitor, Warrington, has been appointed Clerk to the St. Asaph Board of Guardians in succession to Mr. J. Wynne-Davies, resigned. Mr. Parry was admitted in 1927.

Mr. C. J. W. FARWELL, K.C., has been elected a Bencher of Lincoln's Inn in the place of the late Lord Haldane. Mr. Farwell was called to the Bar in 1902 and took silk in 1923.

Mr. HERBERT ALFRED BELL, solicitor, Gainsborough, has been appointed Registrar of the Lincoln, Newark and Horncastle County Courts. Mr. Bell was admitted in 1893.

Professional Announcements.

(2s. per line.)

Messrs. Chalinder, Herington & Pearch, solicitors, Hastings, announce that the partnership has been dissolved, Mr. Pearch retiring from practice, and that the business will in future be carried on by Mr. Herington in partnership with Mr. Charles Hastings New, under the style of "Herington, Pearch and New." Mr. New has been associated with the firm for many years.

Wills and Bequests.

Mr. Stanley Savill, of Burntwood-avenue, Hornchurch, for many years chief clerk at Marlborough-street Police Court, left estate of the gross value of £4,663.

Mr. Cecil Holden, solicitor, of Eaton-road, Birkenhead, for thirty years Coroner of Birkenhead, and for the last four years Clerk of the Peace for the borough, died on 22nd August, aged sixty-three, leaving £12,780. Subject to a life interest, he gives £2,000 to his late clerk, Robert Thomson; 100 guineas to his late office boy, Henry Pointon; and 100 guineas to the Birkenhead Conservative Association.

Mr. David Mather Bowie, solicitor, of Carlton-road, Putney, S.W., and of Messrs. Ward, Bowie & Co., solicitors, Clement's Inn, Strand, left estate of the gross value of £58,111.

Mr. George Frederick Durrant Preston, solicitor, of The Lodge, Norfolk-square, and South Quay, both in Great Yarmouth, Borough Coroner for the past eleven years, left estate of the gross value of £9,849.

Mr. Bransby Greenwood, solicitor, of The Cottage, Ossett, Yorks, of Tennant, Nevin & Greenwood, solicitors, of Dewsbury left estate of the gross value of £3,871.

Professional Partnerships Dissolved.

Harry Chester and Edward Cecil Brindley Acworth (Ranken Ford & Chester), 4, South-square, Gray's Inn, W.C.1, solicitors, by mutual consent as from 1st October, in consequence of the ill-health of E. C. B. Acworth.

Henry Field and Mark Gwendwr Field, solicitors (Field & Sons), Leamington, by mutual consent so far as regards H. Field, who retires from the firm. The business will be carried on in future by M. G. Field in partnership with Harold Lawrence Herchmer Marigold under the present style of Field & Sons.

Harold Lacy Addison, Harold George Brown, Gerald Lacy Addison, Frederick Henry Ewart Branson, Henry Patrick Surtees, Harry Knox, Harry Montefiore Cohen, Sydney Malcolm Baird and Arthur Frederic Brownlow ffoRde, solicitors, 2, Bond Court, Walbrook, E.C.4 (Linklaters and Paines), by effluxion of time, as from 31st October. H. P. Surtees will in future carry on the business at Bush House, Aldwych, W.C.2, under the style of "Surtees and Co." The remaining partners will continue to carry on business at 2, Bond Court, Walbrook, under the style of "Linklaters and Paines."

Court Papers.

Supreme Court of Judicature.

Date.	Rota of Registrars in Attendance on Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
M'nd'y Dec. 10	Mr. Bloxam	Mr. Synge	Mr. Synge	Mr. Jolly
Tuesday .. 11	Jolly	More	*Jolly	*Ritchie
Wednesday 12	Hicks Beach	Ritchie	Ritchie	*Synge
Thursday . 13	Synge	Bloxam	*Synge	*Jolly
Friday 14	More	Jolly	Jolly	*Ritchie
Saturday .. 15	Ritchie	Hicks Beach	Ritchie	Synge

Date.	Mr. Justice Maugham.	Mr. Justice Astbury.	Mr. Justice Tomlin.	Mr. Justice Clauson.
M'nd'y Dec. 10	Mr. Ritchie	Mr. Bloxam	Mr. More	Mr. Hicks Beach
Tuesday .. 11	Synge	More	*Hicks Beach	Bloxam
Wednesday 12	Jolly	*Hicks Beach	*Bloxam	More
Thursday . 13	Ritchie	Bloxam	*More	Hicks Beach
Friday 14	Synge	*More	Hicks Beach	Bloxam
Saturday .. 15	Jolly	Hicks Beach	Bloxam	More

*The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 4½%. Next London Stock Exchange Settlement Thursday, 20th December, 1928.

	Middle Price 5th Nov.	Interest Yield.	Yield with Redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	88¼	4 11 0	—
Consols 2½%	56xd	4 9 0	—
War Loan 5% 1929-47	102	4 18 0	4 17 6
War Loan 4½% 1925-45	98	4 12 0	4 14 0
War Loan 4% (Tax free) 1929-42	100¾	4 0 0	3 19 6
Funding 4% Loan 1960-1990	89⅞	4 9 0	4 11 0
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	94¼	4 4 6	4 7 6
Conversion 4½% Loan 1940-44	98½	4 12 0	4 13 0
Conversion 3½% Loan 1961	78⅝	4 9 0	—
Local Loans 3% Stock 1921 or after	64½xd	4 13 0	—
Bank Stock	262	4 11 6	—
India 4½% 1950-55	93	4 17 0	4 19 6
India 3½%	70½xd	4 19 0	—
India 3%	60½xd	4 19 0	—
Sudan 4½% 1939-73	97	4 13 0	4 15 0
Sudan 4% 1974	87	4 12 0	4 17 0
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 19 years)	83	3 13 0	4 8 0
Colonial Securities.			
Canada 3% 1938	86xd	3 10 0	4 16 0
Cape of Good Hope 4% 1916-36	94	4 5 0	4 19 6
Cape of Good Hope 3½% 1929-49	80xd	4 6 6	4 18 6
Commonwealth of Australia 5% 1945-75	98xd	4 18 0	5 2 0
Gold Coast 4½% 1956	96xd	4 13 6	4 17 6
Jamaica 4½% 1941-71	96½	4 14 0	4 17 6
Natal 4% 1937	94	4 5 6	5 0 0
New South Wales 4½% 1935-45	90xd	5 0 0	5 7 0
New South Wales 5% 1945-65	98	5 2 0	5 3 0
New Zealand 4½% 1945	98	4 12 0	4 17 6
New Zealand 5% 1945	103xd	4 17 0	4 16 0
Queensland 5% 1940-60	98	5 2 0	5 0 6
South Africa 5% 1945-75	103xd	4 17 0	4 16 0
South Australia 5% 1945-75	98xd	5 2 0	5 2 0
Tasmania 5% 1945-75	102	4 18 0	5 0 0
Victoria 5% 1945-75	98xd	5 2 0	5 0 0
West Australia 5% 1945-75	99	5 1 0	5 2 6
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	64xd	4 13 6	—
Birmingham 5% 1946-56	104	4 16 0	4 15 0
Cardiff 5% 1945-65	103	4 18 0	4 16 6
Croydon 3% 1940-60	71	4 5 0	4 16 0
Hull 3½% 1925-55	80	4 7 6	5 0 0
Liverpool 3½% Redeemable at option of Corporation	74xd	4 14 0	—
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	54	4 12 0	—
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	65	4 13 0	—
Manchester 3% on or after 1941	65	4 13 0	—
Metropolitan Water Board 3% 'A' 1963-2003	66½	4 11 0	4 12 6
Metropolitan Water Board 3% 'B' 1934-2003	66½	4 11 0	4 12 6
Middlesex C. C. 3½% 1927-47	84	4 3 6	4 17 0
Newcastle 3½% Irredeemable	74	4 14 6	—
Nottingham 3% Irredeemable	64	4 12 6	—
Stockton 5% 1946-66	104	4 16 0	4 19 0
Wolverhampton 5% 1946-56	103	4 17 0	4 19 9
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	83	4 16 6	—
Gt. Western Rly. 5% Rent Charge	102	4 18 0	—
Gt. Western Rly. 5% Preference	94	5 6 0	—
L. & N. E. Rly. 4% Debenture	77	5 4 0	—
L. & N. E. Rly. 4% Guaranteed	72	5 11 0	—
L. & N. E. Rly 4% 1st Preference	59	6 12 6	—
L. Mid. & Scot. Rly. 4% Debenture	82	4 18 0	—
L. Mid. & Scot. Rly. 4% Guaranteed	77½	5 4 0	—
L. Mid. & Scot. Rly. 4% Preference	69½	5 15 0	—
Southern Railway 4% Debenture	82	4 18 0	—
Southern Railway 5% Guaranteed	97	5 4 0	—
Southern Railway 5% Preference	90	5 11 0	—